



കേരള ഗസറ്റ് KERALA GAZETTE

അസാധാരണം EXTRAORDINARY

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Thiruvananthapuram,
Thursday

2023 ഡിസംബർ 14
14th December 2023

1199 വൃശ്ചികം 28
28th Vrischikam 1199

1945 അഗ്രഹായനം 23
23rd Agrahayana 1945

നമ്പർ
No.

4087

GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G.O.(P) No.164/2023/TAXES.

Dated, Thiruvananthapuram, 13th December, 2023.

27th Vrischikam, 1199.

S. R. O. No. 1352/2023

In exercise of the powers conferred by section 164 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017), the Government of Kerala, on the recommendations of the Council, hereby makes the following rules further to amend the Kerala Goods and Services Tax Rules, 2017, by notification issued under G.O.(P) No.79/2017/TAXES. dated 30th June, 2017 and published as



S.R.O. No.377/2017 in the Kerala Gazette Extraordinary No.1367 dated 30th June, 2017, namely:-

RULES

1. *Short title and commencement.* — (1) These rules may be called the Kerala Goods and Services Tax (Sixth Amendment) Rules, 2023.

(2) Save as otherwise provided in these rules, they shall be deemed to have come into force on the 26th day of October, 2023.

2. In rule 28, the existing rule shall be numbered as sub-rule (1) and after the sub-rule as so renumbered, the following sub-rule shall be inserted, namely:-

“(2) Notwithstanding anything contained in sub-rule (1), the value of supply of services by a supplier to a recipient who is a related person, by way of providing corporate guarantee to any banking company or financial institution on behalf of the said recipient, shall be deemed to be one per cent of the amount of such guarantee offered, or the actual consideration, whichever is higher.”.

3. In sub-rule (3) of rule 142, for the words “proper officer shall issue an order”, the words “proper officer shall issue an intimation” shall be substituted.

4. In sub-rule (2) of rule 159, after the words “Commissioner to that effect”, the words “or on expiry of a period of one year from the date of issuance of order under sub-rule (1), whichever is earlier,” shall be inserted.

5. In FORM GST REG-01, in PART-B, in serial number 2, after clause (xiv), the following clause shall be inserted, namely:-

“(xiva) One Person Company”.

6. For FORM GST REG-08, the following form shall be substituted, namely:-

“

FORM GST REG-08

[See rule12(3)]

Reference No

Date:

To

Name:

Address:

Application Reference No.(ARN)

Date:

Order of Cancellation of Registration as Tax Deductor at source or Tax Collector at source

This is in reference to the request raised vide letter/mail dated for cancellation of registration



under the Act due to the following reason, namely:—

i.

ii.

The undersigned is of opinion that the effective date of cancellation of registration is <<DD/MM/YYYY>>.

2. You are required to furnish pending returns immediately.

3. Kindly refer to the supportive document(s) attached for case specific details.

4. It may be noted that the cancellation of registration shall not affect the liability to pay tax and other dues under this Act or to discharge any obligation under this Act or the rules made thereunder for any period prior to the date of cancellation whether or not such tax and other dues are determined before or after the date of cancellation.

OR

Order of Cancellation of Registration as Tax Deductor at source or Tax Collector at source

This has reference to the show-cause notice issued dated.....

Whereas no reply to the show cause notice has been submitted,

and whereas, the undersigned based on record available with this office is of the opinion that your registration is liable to be cancelled for the following reason(s) : or

Whereas reply to the show cause notice has been submitted vide letter dated_____,

and whereas, the undersigned on examination of your reply to show cause notice and based on record available with this office is of the opinion that your registration is liable to be cancelled for the following reason(s) :— or

Whereas no reply to the show cause notice has been submitted and on day fixed for personal hearing, you did not appear in person or through authorised representative,

and whereas, the undersigned based on record available with this office is of the opinion that your registration is liable to be cancelled for following reason(s) : or



Whereas no reply to the show cause notice has been submitted, but you or authorised representative attended the personal hearing and made a written or verbal submission,

and whereas, the undersigned on examination of your written or verbal submission made during personal hearing and based on record available with this office is of the opinion that your registration is liable to be cancelled for the following reason(s) : or

Whereas reply to the show cause notice has been submitted vide letter dated_____. But, you or authorised representative did not attend the personal hearing on scheduled or extended date. and whereas, the undersigned on examination of your reply to show cause notice and based on record available with this office is of the opinion that your registration is liable to be cancelled for the following reason(s) : or

Whereas reply to the show cause notice has been submitted vide letter dated_____ and you or authorised representative attended the personal hearing, made a written/oral submission during personal hearing. And whereas, the undersigned has examined your reply to show cause notice as well as submissions made at the time of personal hearing and is of the opinion that your registration is liable to be cancelled for the following reason(s) :

- i.
- ii.

The effective date of cancellation of registration is<<DD/MM/YYYY>>.

2. Kindly refer to the supportive document(s) attached for case specific details.

3. You are required to furnish pending returns immediately.

4. It may be noted that the cancellation of registration shall not affect the liability to pay tax and other dues under this Act or to discharge any obligation under this Act or the rules made thereunder for any period prior to the date of cancellation whether or not such tax and other dues are determined before or after the date of cancellation.

Place:

Date:

Signature

Name of the Officer
Designation
Jurisdiction”;



7. In **FORM GSTR-8**,-

(a) serial number 5 shall be omitted;

(b) for serial number 7 and entries relating thereto, the following serial number and entries shall be substituted, namely :-

“7. Interest, late fee payable and paid

Description	Amount payable	Amount paid
1	2	3
(I) Interest on account of TCS in respect of		
(a) Integrated tax		
(b) Central Tax		
(c) State/UT Tax		
(II) Late fee		
(a) Central tax		
(b) State / UT tax		

“;

(c) for serial number 9 and entries relating thereto, the following serial number and entries shall be substituted, namely:-

“9. Debit entries in cash ledger for TCS, interest and late fee payment [to be populated after filing of statement]

Description	Tax	Interest	Late fee
1	2	3	4
(a) Integrated tax			
(b) Central Tax			
(c) State/UT Tax			

”.

8. In **FORM GST PCT-01**, in PART-B, for serial number 4 and entries relating thereto, the following serial number 4 and entries shall be substituted, namely:-

“

4	Enrolment sought:	<p>(1) Chartered Accountant</p> <p>(2) Company Secretary</p> <p>(3) Cost and Management Accountant</p> <p>(4) Graduate or Postgraduate or its equivalent degree in Law</p>
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		<p>(5) Graduate or Postgraduate or its equivalent degree in Commerce</p> <p>(6) Graduate or Postgraduate or its equivalent degree in Banking including Higher Auditing</p> <p>(7) Graduate or Postgraduate or its equivalent degree in Business Administration</p> <p>(8) Graduate or Postgraduate or its equivalent degree in Business Management</p> <p>(9) Degree examination of any Foreign University recognized by any Indian University</p> <p>(10) Retired Government Officials</p> <p>(11) Sales Tax practitioner under existing law for a period of not less than five years</p> <p>(12) Tax return preparer under existing law for a period of not less than five years</p> <p>(13) Any other examination notified by Government</p>
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Note: Sr. No. (4) to (8) of the table should be from an Indian University established by any law for the time being in force. ”;

9. In **FORM GST DRC-22**, after the last paragraph, the following paragraph shall be inserted, namely:—

“This order shall cease to have effect, on the date of issuance of order in FORM GST DRC-23 by the Commissioner of State Tax, or on the expiry of a period of one year from the date of issuance of this order, whichever is earlier.”.

By order of the Governor,
Dr. A. JAYATHILAK,
Additional Chief Secretary to Government.

Explanatory Note

(This does not form part of the notification, but is intended to indicate its general purport.)

The Government have published the Kerala Goods and Services Tax Rules, 2017 by notification



issued under G.O.(P) No.79/2017/TAXES. dated 30th June, 2017 and published as S.R.O. No.377/2017 in the Kerala Gazette Extraordinary No.1367 dated 30th June, 2017 for carrying out the purposes of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017). Now, the Government have decided further to amend the Kerala Goods and Services Tax Rules, 2017 incorporating the recommendations of the Goods and Services Tax Council.

The notification is intended to achieve the above object.

